IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 2ND NOVEMBER 2007 / 11TH KARTHIKA 1929

WP(C).No. 32640 of 2007(I)

PETITIONER:

SONY JOY, PARTNER,
M/S.JOYSONS AGENCIES, NP.V/201A,
V.P.ROAD, NARAKKAL, KOCHI-5.

BY ADV. SRI.S.MUHAMMED HANEEFF
SRI.R.KRISHNAKUMAR (CHERTHALA)

RESPONDENTS:
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1. **COMMERCIAL TAX INSPECTOR,**
   COMMERCIAL TAX CHECK POST, WALAYAR (IN)

2. **THE INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, CHECK POST, WALAYAR.

3. **COMMERCIAL TAX OFFICER (VAT),**
   2ND CIRCLE, MATTANCHERRY, KOCHI.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/11/2007 , THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 32640 OF 2007 I

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Dated this the 2nd day of November, 2007

J U D G M E N T

The detention of the goods ordered as per Ext.P2 notice under Section 47(2) of the KVAT Act, has since been revised by Ext.P4 and in terms thereof, petitioner has been called upon to remit security deposit of Rs.99,535/- for releasing the goods and the lorry. It is challenging Ext.P4 that the writ petition has been filed.

2. In view of the irregularities that are noticed in Ext.P4, I think this is a case for adjudication and the goods can be released only by protecting the interest of the respondents as well.

Accordingly, I dispose of this writ petition directing that if the petitioner furnishes Bank guarantee for the amount mentioned in Ext.P4 to the satisfaction of the 1st respondent, the goods will be released. Thereafter the adjudication will be continued and the parties will be governed by the order to be passed.

ANTONY DOMINIC, JUDGE.

Rp